

submitted to the pertinent Coast Director as prescribed in this section. The required reports shall be submitted to the Coast Directors within five (5) days after the last day of the month being reported upon. This reporting requirement has been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

NOTE: Records and supporting documents referred to in the above order, shall be retained until the completion of the audit by the General Accounting Office, at which time the Maritime Administration will take custody of the records.

[SRM-3, Rev., 18 FR 5035, Aug. 22, 1953, as amended at 21 FR 8106, Oct. 23, 1956. Redesignated at 45 FR 44587, July 1, 1980]

PART 337—GENERAL AGENT'S RESPONSIBILITY IN CONNECTION WITH FOREIGN REPAIR CUSTOM'S ENTRIES

Sec.

1. What this order does.
2. Submission of repair entries.
3. Application for remission of duties.
4. Evidence required.
5. General Agent's authority to effect payment of duties.

AUTHORITY: Sec. 204, 49 Stat. 1987, as amended; 46 U.S.C. 1114.

SOURCE: 16 FR 9658, Sept. 21, 1951, unless otherwise noted. Redesignated at 45 FR 44587, July 1, 1980.

Section 1 What this order does.

This order outlines the procedure to be followed by General Agents in filing foreign repair entries and obtaining relief from Custom's duties on equipment purchased for or repairs made to ships owned by or Bareboat Chartered to the U.S. Maritime Administration and operated under General Agency Agreement.

Sec. 2 Submission of repair entries.

At the first United States port of arrival upon termination of a foreign voyage, the ship's Master must file with the District Director of Customs as defined in 19 CFR 1.1(d) an affidavit on Custom's Form 3417 certifying that no equipment was purchased for or repairs made to the ship at a foreign port or if this is not the case, an affidavit on Custom's Form 3415 describing the

equipment purchased and/or repairs made. If equipment was purchased and/or repairs were made in a foreign port, the Master simultaneously with or shortly after filing of Custom's Form 3415, must file a repair entry on Custom's Form 7535 together with invoices and required supporting documents.

[16 FR 9658, Sept. 21, 1951, as amended at 33 FR 5952, Apr. 18, 1968. Redesignated at 45 FR 44587, July 1, 1980]

Sec. 3 Application for remission of duties.

An application for relief from the payment of duties imposed is to be filed with the District Director of Customs as defined in 19 CFR 1.1(d) if the following circumstances prevail:

(a) When an item covered by the entry is not within the class of items liable to duty (i.e., that the item does not constitute equipment, repair parts or materials within the meaning of section 466 of the Tariff Act of 1930);

(b) When the purchase of the equipment, repair parts or materials or the making of the repairs was necessitated by stress of weather and/or other casualty encountered during the regular course of the particular voyage and was necessary to secure the safety and seaworthiness of the vessel; or

(c) When the equipment, repair parts or materials were manufactured or produced in the United States and the labor involved was performed by residents of the United States or by members of the regular crew of the vessel.

To insure consideration in the liquidation (i.e., the assessment of duty) of the entry, the application for relief must be filed within 90 days from the date of the entry, except in meritorious cases, the District Director may grant an extension of 90 more days upon written request therefor.

[16 FR 9658, Sept. 21, 1961, as amended at 33 FR 5952, Apr. 18, 1968. Redesignated at 45 FR 44587, July 1, 1980]

Sec. 4 Evidence required.

When relief is claimed on the grounds of stress of weather or other casualty, there must be submitted to the Collector the following:

(a) An affidavit of the Master which shall set out fully the nature of the